

## **Exhibit A**



**EXHIBIT 1**

**Curriculum Vitae of Robert S. Bingham, CIRA**

I am a Senior Director with Zolfo Cooper LLC. I have 35 years of experience in a variety of auditing, financial and accounting management and consulting positions, including over 15,000 hours as an officer or advisor to companies either in preparing to file bankruptcy, in bankruptcy or recently emerged from bankruptcy. I have been an officer and/or advisor and confirmation hearing witness on several large bankruptcies involving multiple affiliated entities with large claims among the entities. I am a Certified Insolvency and Restructuring Advisor.

**Representative Experience – Bankruptcies**

- Enron Corp. – Associate Director of Restructuring; Interim Chief Financial Officer and Treasurer; 2002 through 2006

The Enron group included in excess of 2,000 entities and in excess of 26,000 intercompany accounts with pre-petition balances amounting to multiple tens of billions of dollars. My primary responsibilities included plan of reorganization development, claims classification, including evaluation and treatment of intercompany claims, plan explanation and negotiation with various constituencies, resolution of certain claims and supervision of treasury, insurance and tax departments. Additionally, I served as a member of the board of directors and chairman of the audit committee for Portland General Electric, an Enron subsidiary with public reporting requirements. At the confirmation hearing, I testified concerning specific asset dispositions and claims settlements related to the recovery model, treatment of claims, including intercompany claims, the mechanics of a very complicated plan of reorganization and best interest test. I testified at the final status conference concerning plan implementation and distribution status.

- The Loewen Group Inc. – Financial Advisor to the Company, 2000 and 2001

The Loewen Group Inc. was a holding company whose subsidiaries operated funeral homes throughout the United States and Canada. There were in excess of 1,500 legal entities in the group; over 800 of which filed for bankruptcy protection in the United States. Total intercompany claims amounted to several billion dollars. My responsibilities included plan development, recovery model preparation (including analysis and classification of intercompany claims). I testified at the confirmation hearing concerning the mechanics of a very complicated plan of reorganization, creditor recoveries under the plan at various debtors, intercompany claim treatment and best interest test.



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- Prime Motor Inns, Inc. – Co-Chief Financial Officer, 1990 through 1993

Prime Motor Inns, Inc. was the holding company for a group of hotel-owning subsidiaries. My responsibilities included plan development, recovery model preparation, claims reconciliation (each of which involved analysis of the treatment of intercompany claims) and supervision of the treasury, budget, insurance and tax departments. I testified concerning certain assets sales and specific claims resolutions.

**Expert Report**

- In August 2011, I issued an expert report in an adversarial proceeding (Adv. Pro. No. 2:10-CV-198-MHT) related to the Colonial Bancgroup, Inc. chapter 11 bankruptcy for the Middle District of Alabama Case No. 2:10-cv-00409-MHT-WC (Bankr. Case No. 09-32303 (DHW)). My opinions and observations expressed in this report related to the treatment of intercompany transactions pursuant to a corporate tax sharing agreement.

**Additional Experience – Bankruptcies and Public Accounting**

- In addition to the above referenced bankruptcies, I have provided financial advisory services in bankruptcy matters including New Stream, New York Racing Association, Blue Bird, Sunbeam Corporation, and the Washington Group. I began my career in public accounting, serving as an auditor with Ernst & Young for 9 years.

**Education & Certifications**

- B.S. in mathematics from Trinity College, Hartford, Ct.
- M.B.A. from the Amos Tuck School at Dartmouth College
- Certified Insolvency and Restructuring Advisor (CIRA) program
- Numerous continuing education programs from 1976 forward to maintain CPA (now Inactive) and CIRA credentials

**Professional Affiliations, Activities & Awards**

- Member, Association of Insolvency & Restructuring Advisors; Board member for more than 6 years (AIRA)
- 2002 Gold Medal winner on CIRA Exam
- Frequent panelist at AIRA Annual Conference on topical issues, e.g., *Treatment of Intercompany Claims, 2011; Ethics for Financial Advisors, 2009, 2008*



**Curriculum Vitae of Robert S. Bingham, CIRA**

**Teaching Experience**

- CIRA course Part II (Bankruptcy Plan Development): 2009, 2010 and 2011
- CIRA course Part III (Bankruptcy Accounting and Reporting Issues and Taxes): 2009 and 2010.